AFRICAN TAX ADMINISTRATION FORUM

FORUM SUR L'ADMINISTRATION FISCALE AFRICAINE

Spotlight Session | ATAF

Enhancing DRM in Africa

Leila Kituyi: Strategic Partnerships & International Cooperation

Building efficient and effective tax systems in Africa

CONTENTS

AFRICAN TAX ADMINISTRATION FORUM
FORUM SUR L'ADMINISTRATION FISCALE AFRICAINE

ATAF THE NEW DECADE

VISION

ATAF shall promote efficient and effective tax systems and administration to improve the living standards of the people in Africa.

MISSION

ATAF shall provide a platform to improve the performance of tax systems and administration in Africa. Better tax systems and administration will enhance economic growth, increase accountability of the state to its citizens and more effectively mobilize domestic resources.

MANDATE

ATAF exists to serve the higher purpose of enabling & assisting African governments to mobilize their own domestic resources through taxation in order to build democratic states that foster economic growth and social development in the interest and wellbeing of all their citizens.

PEOPLE

ATAF promotes a conducive working environment for the Secretariat through sytemic processes, compliance and expertise

MEMBERS

In service of all African states, ATAF serves to provide specialised technical support through rapid, assessed and well researched approaches to enhance national tax systems for improved domestic resource mobilisation.

PARTNERS

In partnership with liked minded international bodies, ATAF shall collaborate to provide joint and standard set global approaches to tax systems that are accountable and attainable.

Building efficient and effective tax systems in Africa

ATAF Domestic Resource Mobilisation Model

DOMESTIC RESOURCE MOBILISATION

TAX POLICY	A supply driven approach to tax policy, based on member country and regional experience, a range of new tax policy initiatives, and their implementation will enable members to improve DRM and is a key to sustainable development in Africa.
CUSTOMS & TRADE	Impact on customs duties and international trade following the implementation of the African Continental Free Trade Agreement (AfCFTA).
STANDARD SETTING	Standard setting in tax policy and administration will be based on common African perspectives and a consensus on approaches. Develop a consensus on principles underlying the inter-connectivity of systems which could evolve over the decade including for example, the unrolling of automatic exchange of financial information and operation of joint audits across the continent.
DATA AND STATISTICS	A whole-of-government approach could include real-time access, analytics, data matching and streamlined tax audits. Effective data management could transform voluntary compliance into compliance-by-design and the integration of taxation processes into the systems that taxpayers use to run their businesses, undertake transactions, communicate, and make payments.
TAX ADMINISTRATION	Developing this expertise relies on lessons learned from ATAF tools, products and standards relating to tax certainty, effective use of information and digital transformation, and ultimately ATAF's African voice in global rulemaking. In this coming decade, ATAF's strategic focus on tax administration will be to enhance its capabilities in the digital and human spheres.
REGIONALISATION	Developing a regional pathway to gain a deeper understanding of member needs, decentralise delivery, build closer association with members and those that are not yet members and increase impact by working more closely with a wider constituency on the ground.
FINANCIAL SUSTAINABILITY	Increase ATAF's independence and viability and its continued long-term ability to deliver on its mandate. ATAF seeks to increase its footprint on the continent, build financial reserves and develop appropriate internal governance mechanisms to ensure the effective use of resources.

Member Engagement for optimal Impact

ATAF as a trusted partner that is visible at all levels in its membership

- Consistent delivery of high-quality, relevant services tailored to specific member needs

Membership that is engaged and committed, with positive ROI

- Full participation in all ATAF activities, programmes and platforms & responsiveness to ATAF-driven continental initiatives

ATAF encompensates all African tax administrations

- Member feedback is a direct and primary influence on ATAF's programming, moving from an ad hoc consideration to a continuous, systematic process embedded in our planning and operational cycle

Impact achieved

35

African countries receiving ATAF technical assistance Support

48

Countries participated in ATAF's training

54

Legislative Reforms

$5.1 billion

Revenue assessed from Audits

$ 2.1 billion

Revenue Collected

20,000 Official trained

26 Policy adoption at the AU and Standard setting

AU

African Union tax technical advisor

92 Administrative changes

tive tax systems in Africa

Enhancing African tax systems through capacity building.

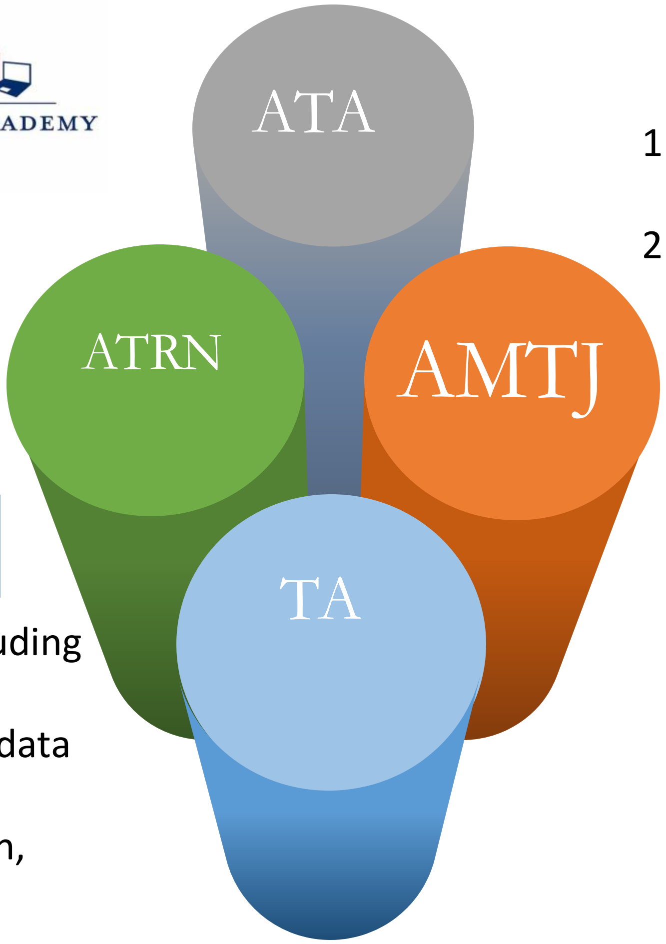
ATAF Tax Academy

- 15 training programs,.
- Developing a eLearning platform.
- Accreditation of ATA in South Africa.
- Launched the ATAF Tax Academy Steering Committee

.

Technical Assistance

Delivered 97 missions across 32 countries, including 43 in-country and 54 virtual ones, addressing challenges in VAT compliance, transfer pricing, data analytics, leadership, digitization, revenue forecasting, tax research, tax dispute resolution, monitoring and evaluations, taxpayers' segmentation, and sector-specific audits



ATRN

1. Convened the 10th ATRN Congress in South Africa in September 2025.
2. key policies by the ATRN advisory board.

AMTJ

1. Launched volume 5th of the AMTJ
2. Applied for Scopus and South African Department of Higher Education Accreditation

SCOPE OF DRM – Tax Policy & Administration

International Tax	**Domestic Tax**	Exchange of Information	**Applied Research**	Digitalisation and Innovation Hub	**ATAF Women in Tax Network**

Highlights on Enhancement of Tax Administration

TP

12 countries received Transfer pricing TA: Botswana, Mauritius, Eswatini, Rwanda, Ghana, Lesotho, Mozambique, Namibia, South Africa, Uganda, Zambia, and Zimbabwe

ITAS

Commenced on the ITAS feasibility study and EOI platform

EOI

1. ATAF provided **Exchange of information (EOI) technical assistance to 4 countries**, aimed at building a sustainable EOI Unit and ensuring tax transparency.
2. ATAF Released a toolkit to Assist Member Countries in Joining the AMATM and a guide on Implementation of Voluntary Disclosure Program (VDPs)

Domestic

1. ATAF redefined the Illicit Financial Flows (IFF) tracker to better measure African countries' progress in addressing tax-related illicit financial flows.
2. Assisted the Zambia Revenue Authority in developing an Excise Audit Manual for tobacco products and a Digital Tax Stamp (DTS) system

Collections

Additional tax assessments totalling USD $363.86 Million million, of which USD 82.69 million was collected through audits conducted

Collections

From 2016 to now, cumulative additional tax assessments have soared to an impressive USD 4.95 billion, with USD 2 billion collected

Legislations

17 tax legislation and administration reform proposals were developed. To date 6 have been adopted

AWITN

Mentorship programme and Gender Balance Maturity Model (GBMM).

Building efficient and effective tax systems in Africa

TAX RESEARCH AND INFORMATION PLATFORM (TRIP)

TAX RESEARCH INFORMATION PLATFORM

Positioning ATAF as a critical enabler of thought leadership on African tax research by being a one stop shop for anyone interested in tax research in Africa.

TAX OUTLOOKS

Statistical analysis of revenue performance and other tax related factors. To be devolved into regional tax outlooks

AFRICAN MULTIDISCIPLINARY TAX JOURNAL (AMTJ)

The AMTJ is the first ever multilingual tax journal in Africa, and it is released every May. The AMTJ aims to enhance research capacity, knowledge-sharing and exchange of best practices on tax matters in Africa.

ATAF DATABANK

The ATAF Databank is a repository of tax administration data collected from countries that participate in African Tax Outlook. It has over 50 datapoints from 37 African countries. It is accessible to the public for research, benchmarking and policy initiatives.

TAX ADMINISTRATION LIBRARY

A resource centre providing access to tax-related literature, case studies, and best practices.

AFRICAN TAX RESEARCH NETWORK (ATRN)

The primary objective of the ATRN is to be a platform of choice for knowledge sharing, tax thought leadership, and networking on African tax research; positioned to bring together tax administrators, the academia, policymakers, and civil society organisations.

Building efficient and effective tax systems in Africa

AMTJ ACCREDITATION

Scopus® ACCREDITED!

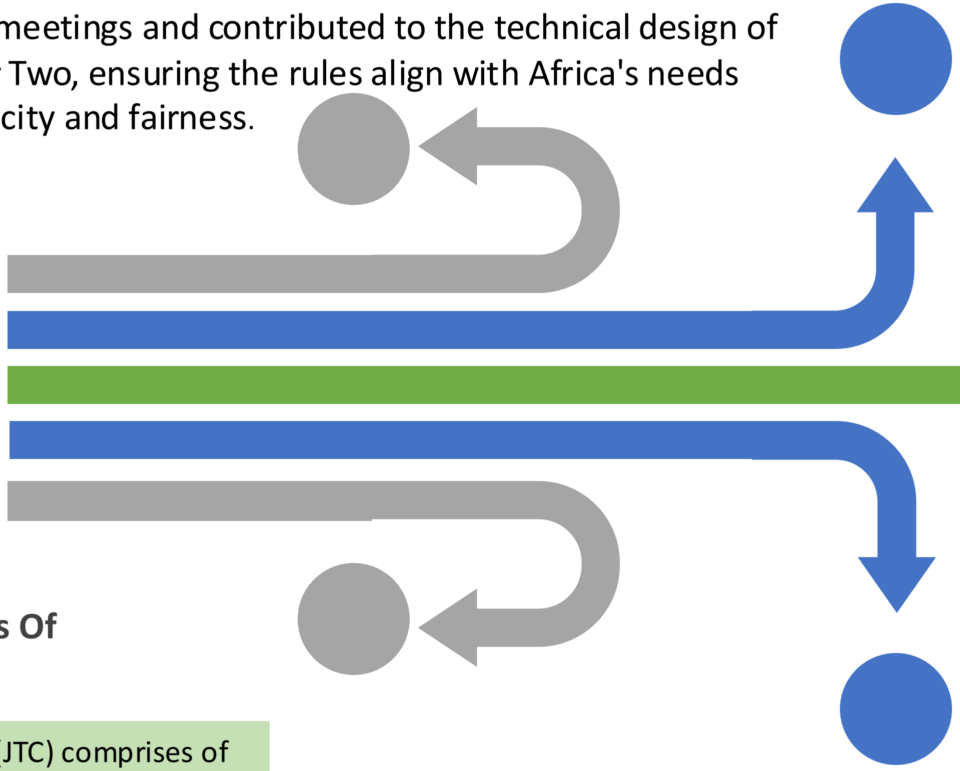
Benefits of Scopus Accreditation

- Researchers can claim their work and ensure proper accreditation
- Researchers can accurately capture references and citations to measure impact
- Researchers can find scientific research more easily
- Researchers can support career development

African Voice

Standard Setting

ATAF attended global SS meetings and contributed to the technical design of both Pillar One and Pillar Two, ensuring the rules align with Africa's needs while emphasizing simplicity and fairness.



Joint Technical Committees Of ATAF

The Joint Technical Committee (JTC) comprises of the five technical committees of ATAF (Indirect Tax Technical Committee (ITC), Direct Tax Technical Committee (DTC), Tax Administration Technical Committee (TTC), Cross Border Taxation Technical Committee (CBT) and Exchange of Information Technical Committee (EOI)

Global Representation and Advocacy:

1. Developed key tax frameworks, such as drafting the African Group's Terms of Reference (ToR) and participated in the UN Tax Convention process
2. ATAF developed and submitted proposals and position papers on taxation to international bodies like the G20 and AU, including supporting the South African Presidency's tax agenda at the G20 and contributing to Africa's position in global tax negotiations.

Participation in Global Initiatives

1. ATAF accredited for participation in the UN's Ad Hoc Committee on Tax global tax discussions, the Financing for Development 4 conference, and its preparatory meetings.
2. ATAF provided live support to African negotiators at the UN Ad-hoc Committee and convened preparatory sessions for Africa Group members

The Joint Technical Committee on Illicit Financial Flows (IFFs)

Development of toolkits for AEOI IT infrastructure and joint audits

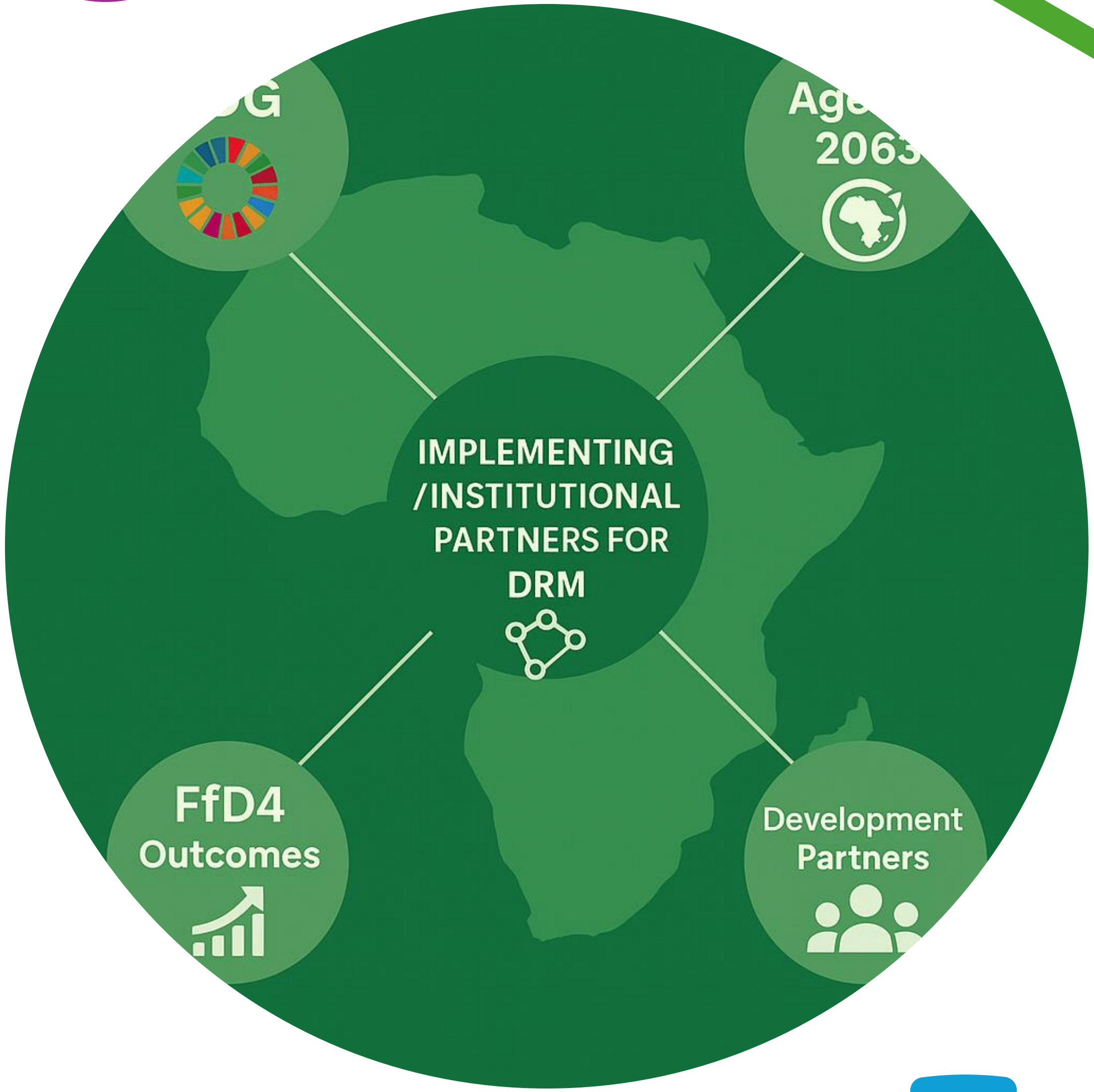
Building efficient and effective tax systems in Africa

Multilateral Cooperation

STANDARD-SETTING	MULTILERTAL ENGAGEMENTS
• Support to ongoing UN Drafting (AU, Africa Group coordination) • Support to OECD technical interventions on P2 Implementation • Written submission on the UN Drafting • ATAF experts to play a critical role in the articulation of ATAF positions (aligned with outcomes of country programmes and technical committees)	• Focus on regional economic communities • Observe the EAC CG Technical Group • Planning for the Financing for Development Conference • UN Framework Convention dominated the space • SA G20 Presidency will also dominate regional discussions
AFRICAN UNION	**CROSS-CUTTING**
• The STC work is growing and our members should pay attention to this • ATAF will facilitate our members to participate in the AU events • Rollout of the Anti-IFF Policy tracker • Deployment of ATAF resources to Addis Ababa • Promotion of AMATM and DTA • Coordination of Africa Group and IICM	• Our members are requested to attend more and more events by various other organisations • Our collaboration with other partners means our members are required in more areas of work • Links between technical and political discussions

OUTCOMES OF GLOBAL ACTIVITIES AFFECTING ATAF

UNFCITC	STC-SUBCOM ON TAX & IFFS
• African-led process • Coordination of African perspectives and inputs • Key focus on Dispute resolution (Amount C) and Services (Amount A) – ATAF experience • Techinical advisor to AUC and ECA	• Focus on treaty issues • Focus on AMATM • Focus on digitalisation (UNFCITC) • Focus on Beneficial Ownership
FFD4	**G 20**
• Six Pillars on DRM • Renewed efforts to SDGs • Introduction of health taxes • Renewed commitments (ATI and TEI)	• G20 focus on OECD and PCT • Development Working Group focused on IFFs • OECD and ATAF tools proposed • Continues to engage in tax related workstream to protect continental positions and advance ATAF interest



ATAF

Leveraging Partnerships for DRM

ATRN Congress 2025 – The 10th Anniversary

Thank You

info@ataftax.org

www.ataftax.org